

# **EXHIBIT 16**

**IN THE U.S. DISTRICT COURT FOR MARYLAND,  
SOUTHERN DIVISION**

BEYOND SYSTEMS, INC. )

Plaintiff )

v. )

Case No. PJM 08 cv 0921

WORLD AVENUE USA, LLC, et al. )

Defendants )

**DECLARATION OF MICHAEL BRANT**

I, MICHAEL BRANT, hereby declare as follows:

1. My name is Michael Brant. I am over eighteen (18) years of age. The facts set forth in this Declaration reside within my personal knowledge.

2. I am currently employed as the Chief Financial Officer of Selling Source, LLC. My immediate prior employer was Defendant World Avenue Holdings, LLC, which is the parent entity to the Defendant World Avenue USA, LLC in this case. I have knowledge of NiuTech, LLC and World Avenue Holdings, LLC since joining NiuTech, LLC in 2006.

3. The branding of businesses is important in business as it will build client recognition of a particular brand. In this case, there are two important brands to consider: "TheUseful" and "World Avenue."

4. During the time that I was employed with NiuTech, LLC, my recollection is that it used the name "TheUseful" and "TheUseful.com" as a trade name. The trade name "TheUseful" or "TheUseful.com" always designated the commercial marketing side of the business. NiuTech, LLC, doing business as TheUseful, engaged in the business of internet marketing. A copy of the fictitious name registrations of "TheUseful" and "TheUseful.com" are attached hereto as Exhibits 1 and 2. These fictitious names were registered because NiuTech,



LLC wanted to make it clear to the public, as well as the State of Florida, that the brand name "TheUseful" was associated with NiuTech, LLC.

5. During the summer of 2006, it was decided to expand on a second existing brand, World Avenue. It is my understanding that this brand name, "World Avenue" was valuable to the company because it was actually purchased from another unrelated company. The decision was tied to the expansion of the overall business. As such, World Avenue Holdings, LLC was formed with a number of subsidiaries below it placed to perform various aspects of the overall business. World Avenue Holdings, LLC was formed originally as World Avenue, LLC, but the name was modified to World Avenue Holdings, LLC to better reflect the nature of that particular business as a holding company, and to avoid confusion with its subsidiaries by clearly delineating the function in the name of the company.

6. The Defendant in the above case, World Avenue USA, LLC was so named to retain the brand identity associated with the words "World Avenue."

7. At the same time, and because it represented a distinct aspect of the overall business, TheUseful, LLC co-existed as another subsidiary of World Avenue Holdings, LLC. World Avenue USA, LLC and TheUseful, LLC are each subsidiaries of World Avenue Holdings, LLC.

8. TheUseful, LLC is the successor-in-interest to NiuTech, LLC. This is consistent with NiuTech, LLC's use of TheUseful and TheUseful.com. NiuTech, LLC is the entity that originally filed the fictitious name registrations for TheUseful when they were first filed.

9. It is my understanding that the defendant in this case World Avenue USA, LLC, is what is called a "disregarded entity" for federal tax purposes and therefore it does not pay taxes. Instead, the obligation to pay taxes passes to the member(s) of World Avenue USA, LLC.

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It is also my understanding that, because the defendant in this case, World Avenue USA, LLC, is a "disregarded entity," it was not necessary for that entity to apply for a separate federal tax identification number. Instead, federal tax liabilities are reported under a consolidated tax return. World Avenue USA, LLC's income, together with TheUseful, LLC's income, and the income of other subsidiaries of World Avenue Holdings, LLC, is reported on a consolidated tax return under one federal tax identification number.

10. It is my understanding that TheUseful, LLC and World Avenue USA, LLC have the same Federal Employer Identification Number [FEIN]. It is further my understanding that this is because both TheUseful, LLC and World Avenue USA, LLC are disregarded entities for federal tax purposes and are each reported on a consolidated return. Specifically, World Avenue Holdings, LLC files a consolidated return that includes TheUseful, LLC and World Avenue USA, LLC, both of which are wholly-owned subsidiaries and are disregarded entities for tax purposes and therefore able to use the same tax identification number.

I hereby declare under penalty of perjury of the laws of the United States of America that the foregoing is true and correct.

November 12, 2010.

  
MICHAEL BRANT